

Washington State Auditor's Office
Accountability Audit Report

**Grant County Public Hospital District
No. 5
(Mattawa Community Medical Clinic)**

Report Date
January 27, 2010

Report No. 1003208

Issue Date
March 22, 2010



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

March 22, 2010

Board of Commissioners
Mattawa Community Medical Clinic
Mattawa, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your District to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on Mattawa Community Medical Clinic's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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Grant County
January 27, 2010**

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Audit Summary

Mattawa Community Medical Clinic Grant County January 27, 2010

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Mattawa Community Medical Clinic for the period from January 1, 2007, through December 31, 2008.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Financial condition
- Sliding fee program
- Pharmacy contract
- Open Public Meetings Act

RESULTS

In most areas, the District complied with state laws and regulations and its own policies and procedures.

However, we noted certain matters that we communicated to District management. We appreciate the District's commitment to resolving those matters.

Related Reports

**Mattawa Community Medical Clinic
Grant County
January 27, 2010**

FINANCIAL

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

Description of the District

Mattawa Community Medical Clinic Grant County January 27, 2010

ABOUT THE DISTRICT

Grant County Public Hospital District No. 5, doing business as Mattawa Community Medical Clinic, serves approximately 3,350 citizens in and around the town of Mattawa. The Clinic provides citizens access to affordable, convenient, high-quality and effective primary health care services, including outreach and prevention.

An elected, three-member Board of Commissioners governs the District. The Board appoints a Superintendent to oversee the District's daily operations as well as its approximately 26 employees. For fiscal years 2007 and 2008, the District operated on annual budgets of approximately \$1,700,000 and \$1,470,000, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissions:

Tiffany Coulson
Allen Clow
Suzan Lowell

APPOINTED OFFICIALS

Clinic Administrator/Superintendent

Dana Fox

DISTRICT CONTACT INFORMATION

Address: Mattawa Community Medical Clinic
P.O. Box 1581
Mattawa, WA 99349

Phone: (509) 932-4499

AUDIT HISTORY

We audit the District every two years. One finding was reported in the prior audit regarding the District's financial condition. During the current audit, we found no conditions significant enough to report as a finding.



ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

Our mission is to work in cooperation with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver our services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service. We continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

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